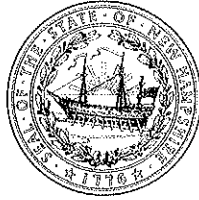


# State of New Hampshire

## Board of Tax and Land Appeals

Michele E. LeBrun, Chair  
Albert F. Shamash, Esq., Member  
Theresa M. Walker, Member  
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Anne M. Stelmach, Clerk



Governor Hugh J. Gallen  
State Office Park  
Johnson Hall  
107 Pleasant Street  
Concord, New Hampshire  
03301-3834

**In Re:**

**Public Service Company of New Hampshire and**

**NH Electric Cooperative, Inc.**

**(See Attached Case List)**

### **EXPEDITED ORDER**

The board received today the State of New Hampshire's December 11, 2014 "Motion to Limit Discovery and for Expedited Relief" (the "Motion") with respect to a deposition of Scott Dickman, a "Utility Appraiser" employed by the State's Department of Revenue Administration, scheduled for tomorrow, December 12, 2014, pursuant to the "Subpoena Duces Tecum" attached as Exhibit A to the Motion, which was served on December 5, 2014. The Motion, made on behalf of the State and Mr., Dickman, acknowledges the State is not a party to these appeals.

Upon review of the Motion, including the attached correspondence between the State's attorney and one attorney representing some of the municipalities (Exhibits C and D), the board finds:


1. Mr. Dickman's deposition should proceed as scheduled in the Subpoena Duces Tecum;
2. The scope of examination, as described in that document, can include his knowledge "relating to the valuation of properties" pertaining to both the "PSNH" and the "NHEC" utilities;

3. The State's willingness to produce Mr. Dickman's "paper file[s]" is reasonable, but he should do so with respect to both the PSNH and NHEC utilities; and
4. To the extent the State objects to the production of other "documents" by Mr. Dickman (on burdensomeness and/or other grounds), such objections can be stated at the deposition and the municipalities can then inquire further regarding what specific documents have not been produced.

Given the time limitations and other constraints, the board is unable to rule further prior to the scheduled deposition.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS



Michele E. LeBrun, Chair



Albert F. Shamash, Member

Concurred/unavailable for signature

Theresa M. Walker, Member

**CASE LIST**

26401-11PT	NH Electric Coop., Inc. v. Andover
26402-11PT	NH Electric Coop., Inc. v. Brentwood
26403-11PT	NH Electric Coop., Inc. v. Colebrook
26404-11PT	NH Electric Coop., Inc. v. Epping
26405-11PT	NH Electric Coop., Inc. v. Grafton
26406-11PT	NH Electric Coop., Inc. v. Lempster
26407-11PT	NH Electric Coop., Inc. v. Lyme
26408-11PT	NH Electric Coop., Inc. v. New Hampton
26410-11PT	NH Electric Coop., Inc. v. Plainfield
26412-11PT	NH Electric Coop., Inc. v. Thornton
26413-11PT	NH Electric Coop., Inc. v. Unity
26775-12PT	NH Electric Coop., Inc. v. Andover
26776-12PT	NH Electric Coop., Inc. v. Brentwood
26777-12PT	NH Electric Coop., Inc. v. Colebrook
26778-12PT	NH Electric Coop., Inc. v. Epping
26779-12PT	NH Electric Coop., Inc. v. Grafton
26781-12PT	NH Electric Coop., Inc. v. Lyme
26782-12PT	NH Electric Coop., Inc. v. New Hampton
26783-12PT	NH Electric Coop., Inc. v. Northfield
26784-12PT	NH Electric Coop., Inc. v. Plainfield
26786-12PT	NH Electric Coop., Inc. v. Thornton
26787-12PT	NH Electric Coop., Inc. v. Unity
26788-12PT	NH Electric Coop., Inc. v. Warren
25689-10PT	Public Service Co. of New Hampshire v. Dalton
26246-11PT	Public Service Co. of New Hampshire v. Andover
26256-11PT	Public Service Co. of New Hampshire v. Bath
26253-11PT	Public Service Co. of New Hampshire v. Bristol
26252-11PT	Public Service Co. of New Hampshire v. Dalton
26251-11PT	Public Service Co. of New Hampshire v. Durham
26255-11PT	Public Service Co. of New Hampshire v. Frankestown
26254-11PT	Public Service Co. of New Hampshire v. Hampstead
26243-11PT	Public Service Co. of New Hampshire v. Henniker
26242-11PT	Public Service Co. of New Hampshire v. Hinsdale
26241-11PT	Public Service Co. of New Hampshire v. Hopkinton
26427-11PT	Public Service Co. of New Hampshire v. Lancaster
26250-11PT	Public Service Co. of New Hampshire v. Landaff
26249-11PT	Public Service Co. of New Hampshire v. Lincoln
26248-11PT	Public Service Co. of New Hampshire v. Madison
26247-11PT	Public Service Co. of New Hampshire v. Marlborough
26228-11PT	Public Service Co. of New Hampshire v. Nelson

26227-11PT	Public Service Co. of New Hampshire v. New Hampton
26245-11PT	Public Service Co. of New Hampshire v. New Ipswich
26244-11PT	Public Service Co. of New Hampshire v. Newport
26240-11PT	Public Service Co. of New Hampshire v. Pelham
26239-11PT	Public Service Co. of New Hampshire v. Pembroke
26238-11PT	Public Service Co. of New Hampshire v. Randolph
26237-11PT	Public Service Co. of New Hampshire v. Sandwich
26236-11PT	Public Service Co. of New Hampshire v. So. Hampton
26235-11PT	Public Service Co. of New Hampshire v. Springfield
26234-11PT	Public Service Co. of New Hampshire v. Stoddard
26233-11PT	Public Service Co. of New Hampshire v. Sunapee
26232-11PT	Public Service Co. of New Hampshire v. Unity
26231-11PT	Public Service Co. of New Hampshire v. Warner
26230-11PT	Public Service Co. of New Hampshire v. Whitefield
26229-11PT	Public Service Co. of New Hampshire v. Wilmot
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26791-12PT	Public Service Co. of New Hampshire v. Antrim
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26795-12PT	Public Service Co. of New Hampshire v. Bradford
26797-12PT	Public Service Co. of New Hampshire v. Bridgewater
26799-12PT	Public Service Co. of New Hampshire v. Bristol
26801-12PT	Public Service Co. of New Hampshire v. Chester
26805-12PT	Public Service Co. of New Hampshire v. Croydon
26794-12PT	Public Service Co. of New Hampshire v. Dalton
26796-12PT	Public Service Co. of New Hampshire v. Danville
26798-12PT	Public Service Co. of New Hampshire v. Dunbarton
26800-12PT	Public Service Co. of New Hampshire v. Durham
26802-12PT	Public Service Co. of New Hampshire v. E. Kingston
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26817-12PT	Public Service Co. of New Hampshire v. Haverhill
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26821-12PT	Public Service Co. of New Hampshire v. Hollis
26807-12PT	Public Service Co. of New Hampshire v. Hopkinton
26809-12PT	Public Service Co. of New Hampshire v. Lancaster
26810-12PT	Public Service Co. of New Hampshire v. Landaff
26812-12PT	Public Service Co. of New Hampshire v. Lincoln

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26830-12PT	Public Service Co. of New Hampshire v. New Ipswich
26832-12PT	Public Service Co. of New Hampshire v. Newport
26834-12PT	Public Service Co. of New Hampshire v. Northfield
26822-12PT	Public Service Co. of New Hampshire v. Pelham
26824-12PT	Public Service Co. of New Hampshire v. Pembroke
26826-12PT	Public Service Co. of New Hampshire v. Plymouth
26827-12PT	Public Service Co. of New Hampshire v. Randolph
26829-12PT	Public Service Co. of New Hampshire v. Raymond
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26833-12PT	Public Service Co. of New Hampshire v. So. Hampton
26835-12PT	Public Service Co. of New Hampshire v. Springfield
26836-12PT	Public Service Co. of New Hampshire v. Stark
26837-12PT	Public Service Co. of New Hampshire v. Stewartstown
26838-12PT	Public Service Co. of New Hampshire v. Stoddard
26842-12PT	Public Service Co. of New Hampshire v. Stratford
26846-12PT	Public Service Co. of New Hampshire v. Sullivan
26847-12PT	Public Service Co. of New Hampshire v. Sunapee
26839-12PT	Public Service Co. of New Hampshire v. Unity
26840-12PT	Public Service Co. of New Hampshire v. Warner
26841-12PT	Public Service Co. of New Hampshire v. Washington
26843-12PT	Public Service Co. of New Hampshire v. Whitefield
26845-12PT	Public Service Co. of New Hampshire v. Wilmot

**CERTIFICATION**

I hereby certify a copy of the foregoing Expedited Order has this date been sent via E-Mail and mailed, postage prepaid, to: Lynmarie C. Cusack, Esq., Department of Justice, Civil Bureau, 33 Capitol Street, Concord, NH 03301-6397; Caroline K. Delaney, Esq., State of New Hampshire Department of Revenue Admin, 109 Pleasant Street, Concord, NH 03301; Margaret H. Nelson, Esq., Sulloway & Hollis, PO Box 1256, Concord, NH 03302, Taxpayer representative; Walter L. Mitchell, Esq. and Judith E. Whitelaw, Esq., Mitchell Municipal Group, P.A., 25 Beacon St. East, Laconia, NH 03246; Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, PLLC, 56 NH Route 25, PO Box 214, Meredith, NH 03253; John J. Ratigan, Esq., Donahue, Tucker & Ciandella, PLLC, 225 Water Street, Exeter, NH 03833; Matthew R. Serge, Esq., Upton & Hatfield, PO Box 1090, Concord, NH 03302-1090; Robert Upton, II, Esq., Upton & Hatfield, LLP, PO Box 2242, North Conway, NH 03860-2242; and Shawn M. Tanguay, Esq., Gardner Fulton & Waugh, PLLC, 78 Bank Street, Lebanon, NH 03766-1727.

Dated: December 11, 2014

  
Anne M. Stelmach, Clerk